

2009 Regular Session  
of the  
**Eighty-Third General Assembly**  
of the  
State of Iowa

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**CHAPTER 1**  
2008 DISASTER RELIEF FUNDING —  
LOCAL OPTION SALES AND SERVICES TAX  
*S.F. 44*

**AN ACT** relating to the imposition of a local option sales and services tax after a disaster and providing an effective date.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. A city or unincorporated area located in a county in which the president of the United States declared a disaster to exist at any time during 2008 may impose a local option sales and services tax pursuant to chapter 423B using the procedure provided in this section. A city or unincorporated area where a local option sales and services tax is imposed pursuant to chapter 423B on the effective date of this Act is prohibited from using this section. The provisions of chapter 423B shall apply to the imposition of a local option sales and services tax pursuant to this section with the following exceptions:

1. Notwithstanding section 423B.1, subsection 3, subsection 6, paragraph “a”, and subsection 9, and section 423B.5, unnumbered paragraph 1, cities contiguous to each other shall not be treated as part of one incorporated area for purposes of the election on, imposition of, and repeal of a local option sales and services tax. For purposes of this Act, a local option sales and services tax shall be imposed in a city only if a majority of the votes cast in the city on the proposition favors the imposition of the tax, and a local option sales and services tax shall be imposed in an unincorporated area of a county only if a majority of the votes cast in the unincorporated area on the proposition favors the imposition of the tax.

2. a. For purposes of section 423B.1, subsection 4, a motion by the governing body of a city or county requesting that the question of imposition of a local option sales and services tax be submitted to the registered voters must be received by the county commissioner of elections by 5:00 p.m. on February 3, 2009, or by 5:00 p.m. on March 10, 2009. If the fifty percent threshold required in section 423B.1, subsection 4, paragraph “b”, is met in a county by the February 3, 2009, deadline, then by February 8, 2009, or as soon as practicable, the county commissioner of elections shall publish notice of the ballot proposition concerning the imposition of the local

option sales and services tax. If the fifty percent threshold required in section 423B.1, subsection 4, paragraph “b”, is met in a county by the March 10, 2009, deadline, then by March 15, 2009, or as soon as practicable, the county commissioner of elections shall publish notice of the ballot proposition concerning the imposition of the local option sales and services tax.

b. The petition method described in section 423B.1, subsection 4, paragraph “a”, for requesting the submission of the question of the imposition of a local option sales and services tax to the registered voters shall not apply under this Act.

3. Notwithstanding section 423B.1, subsection 5, and pursuant to section 39.2, subsection 4, the question of the imposition of a local option sales and services tax shall be submitted at an election held on March 3, 2009, if the February 3, 2009, deadline provided in subsection 2 of this section is met, and on May 5, 2009, if the March 10, 2009, deadline provided in subsection 2 of this section is met.

4. Notwithstanding section 423B.1, subsection 5, and section 423B.6, subsection 1, paragraph “a”, the imposition date for a local option sales and services tax approved at an election held pursuant to this Act, on March 3, 2009, shall be April 1, 2009, and the imposition date for a local option sales and services tax approved at an election held pursuant to this Act, on May 5, 2009, shall be July 1, 2009.

5. Notwithstanding section 423B.7, subsection 4, for a local option sales and services tax imposed pursuant to this Act, the three-year period referenced in section 423B.7, subsection 4, shall be the three-year period beginning July 1, 2004, and ending June 30, 2007. This subsection shall not apply to a city or the unincorporated area of a county that is imposing a local option sales and services tax on the effective date of this Act.

Sec. 2. EFFECTIVE DATE. This Act, being deemed of immediate importance, takes effect upon enactment.

Approved February 2, 2009

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## CHAPTER 2

### GENERAL COUNTY PURPOSE BONDS — NOTICE AND ELECTION PROCEDURES

S.F. 45

**AN ACT** relating to issuance of certain county general obligation bonds by requiring published notice and modifying the ballot proposition, and including effective date, validation, and retroactive applicability provisions.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 331.442, subsection 2, Code 2009, is amended to read as follows:

2. a. The board shall publish notice of the proposal to issue the bonds, including a statement of the amount and purpose of the bonds and a statement of the estimated cost of the project for which the bonds are to be issued. The notice shall be published as provided in section 331.305 with the minutes of the meeting at which the board adopts a resolution to call a county special election to vote upon the question of issuing the bonds. The cost of the project, as published in the notice pursuant to this paragraph, is an estimate and is not intended to be binding on the board in later proceedings related to the project.